

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Law (Legal and Legislative Affairs) Department

Notification

7-2-93/LA

The Goa Supplementary Appropriation Act, 1993 (Goa Act 3 of 1993) which has been passed by the Legislative Assembly of Goa on 23-3-1993 and assented to by the Governor of Goa on 28-3-1993, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 30th March, 1993.

THE GOA SUPPLEMENTARY APPROPRIATION ACT, 1993

(Goa Act No. 3 of 1993) [28-3-1993]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 1992-93.

BE it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Goa Supplementary Appropriation Act, 1993.

2. *Issue of Rs. 54,53,59,000 out of the Consolidated Fund of the State of Goa for the financial year 1992-93*—From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of fifty four crores fifty three lakhs and fifty nine thousand rupees, towards defraying the several charges which will come in course of payment during the financial year 1992-93 in respect of the services and purposes specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Goa, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said financial year.

THE SCHEDULE
(See Sections 2 & 3)

No. of Demand	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of the State of Goa	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	State Legislature	—	3,34,000	3,34,000
2.	Governor	—	5,54,000	5,54,000
3.	Council of Ministers	14,00,000	—	14,00,000
4.	Administration of Justice	30,70,000	—	30,70,000
5.	Elections	14,26,000	—	14,26,000
6.	Land Revenue, Stamps and Registration	24,31,000	—	24,31,000
7.	State Excise, Sales Tax and Other Taxes and Duties	14,69,000	—	14,69,000
9.	Secretariat	23,90,000	—	23,90,000
10.	District Administration	20,32,000	—	20,32,000
11.	Treasury and Accounts Administration	18,06,000	—	18,06,000
12.	Police	2,92,81,000	1,50,000	2,94,31,000
13.	Jails	11,47,000	—	11,47,000
16.	Public Works	57,00,000	—	57,00,000
17.	Other Administrative Services	17,26,000	—	17,26,000
18.	Pension	3,00,00,000	—	3,00,00,000
20.	General Education	8,22,47,000	—	8,22,47,000
21.	Technical Education	1,01,12,000	—	1,01,12,000
22.	Sports and Youth Services	24,87,000	4,28,000	29,15,000
23.	Art and Culture	3,05,000	—	3,05,000
24.	Medical and Public Health	4,70,06,000	—	4,70,06,000
26.	Water Supply and Sanitation	2,89,90,000	1,04,000	2,90,94,000
27.	Housing	21,00,000	—	21,00,000
28.	Urban Development	1,03,64,000	—	1,03,64,000
29.	Information & Publicity	8,53,000	—	8,53,000
30.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	12,27,000	—	12,27,000
31.	Labour and Employment	23,05,000	—	23,05,000
32.	Social Security and Nutrition	63,31,000	—	63,31,000
34.	Agriculture	1,61,91,000	—	1,61,91,000
35.	Animal Husbandry including Dairy	26,48,000	95,000	27,43,000
36.	Fisheries	7,83,000	—	7,83,000
37.	Forestry and Wild Life	46,50,000	—	46,50,000
38.	Food and Civil Supplies	4,56,03,000	—	4,56,03,000
39.	Cooperation and Marketing	8,52,000	—	8,52,000
40.	Community Development and Panchayats	6,15,000	—	6,15,000
42.	Irrigation and Flood Control	1,05,19,000	12,73,000	1,17,92,000
43.	Energy	13,00,000	69,000	13,69,000
44.	Industries and Minerals	1,46,20,000	—	1,46,20,000

1	2	3	4	5
		Rs.	Rs.	Rs.
45.	Ports and Lighthouses	5,10,000	25,000	5,35,000
46.	Roads and Bridges	—	81,000	81,000
47.	Road Transport	21,50,000	—	21,50,000
48.	Inland Water Transport Services ...	49,11,000	—	49,11,000
49.	Tourism	34,55,000	—	34,55,000
50.	Census, Surveys and Statistics ...	11,87,000	—	11,87,000
51.	Other General Economic Services	1,16,000	—	1,16,000
—	Public Debt	—	15,05,31,000	15,05,31,000
52.	Loans and Advances to State Government Servants etc.	34,00,000	—	34,00,000
	Total	39,17,15,000	15,36,44,000	54,53,59,000

Secretariat Annexe,
Panaji,
30th March, 1993.

B. S. SUBBANNA
Secretary to the Government of Goa,
Law Department (Legal Affairs)

Notification

No. 7-3-93/LA

The Goa Appropriation (Vote on Account) Act, 1993 (Goa Act 4 of 1993) which has been passed by the Legislative Assembly of Goa on 30-3-1993 and assented to by the Governor of Goa on 31-3-1993, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 31st March, 1993.

THE GOA APPROPRIATION (VOTE ON ACCOUNT) ACT, 1993

[Goa Act No. 4 of 1993] [31-3-1993]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Goa for the services of a part of the financial year 1993-94.

Be it enacted by the Legislative Assembly of Goa in the Forty-Fourth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Goa Appropriation (Vote on Account) Act, 1993.

2. *Withdrawal of Rs. 2,13,70,58,000 from and out of the Consolidated fund of the State of Goa for the financial year 1993-94.*—From and out of the Consolidated Fund of the State of Goa there may be withdrawn sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of two hundred thirteen crores seventy lakhs and fifty eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1993-94.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Goa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See Sections 2 & 3)

No. of Demand	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of Goa	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	State Legislature	18,90,000	1,10,000	20,00,000
2.	Governor	17,000	15,50,000	15,67,000
3.	Council of Ministers	15,67,000	—	15,67,000
4.	Administration of Justice	56,00,000	—	56,00,000
5.	Elections	2,67,000	—	2,67,000
6.	Land Revenue, Stamps and Registration	50,00,000	—	50,00,000
7.	State Excise, Sales Tax and Other Taxes and Duties	56,00,000	—	56,00,000
8.	Taxes on Vehicles	11,33,000	—	11,33,000
9.	Secretariat	1,24,67,000	—	1,24,67,000
—	Interest Payments (Appropriation)	—	24,08,66,000	24,08,66,000
—	Public Service Commission (Appropriation)	—	9,34,000	9,34,000
10.	District Administration	90,00,000	—	90,00,000
11.	Treasury and Accounts Administration)	58,33,000	—	58,33,000
12.	Police	4,08,33,000	—	4,08,33,000
13.	Jails	20,67,000	—	20,67,000
14.	Supplies and Disposals	33,000	—	33,000
15.	Stationery and Printing	47,67,000	—	47,67,000
16.	Public Works	7,00,33,000	—	7,00,33,000
17.	Other Administrative Services	69,00,000	—	69,00,000
18.	Pension	4,00,00,000	—	4,00,00,000
19.	Miscellaneous General Services	3,66,67,000	—	3,66,67,000
20.	General Education	27,25,33,000	—	27,25,33,000
21.	Technical Education	2,79,73,000	—	2,79,73,000
22.	Sports and Youth Services	99,87,000	—	99,87,000
23.	Art and Culture	1,21,50,000	—	1,21,50,000
24.	Medical and Public Health	13,25,02,000	3,33,000	13,28,35,000
25.	Family Welfare	38,33,000	—	38,33,000
26.	Water Supply and Sanitation	12,16,00,000	—	12,16,00,000
27.	Housing	85,33,000	—	85,33,000
28.	Urban Development	1,40,03,000	—	1,40,03,000
29.	Information and Publicity	28,00,000	—	28,00,000
30.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	21,71,000	—	21,71,000
31.	Labour and Employment	1,42,50,000	—	1,42,50,000
32.	Social Security and Nutrition	2,42,77,000	—	2,42,77,000
33.	Relief on Account of Natural Calamities	35,37,000	—	35,37,000
34.	Agriculture	4,06,77,000	—	4,06,77,000
35.	Animal Husbandry including Dairy	1,47,40,000	—	1,47,40,000
36.	Fisheries	1,07,72,000	—	1,07,72,000
37.	Forestry and Wild Life	1,43,05,000	—	1,43,05,000
38.	Food and Civil Supplies	12,94,67,000	—	12,94,67,000
39.	Cooperation and Marketing	68,00,000	—	68,00,000
40.	Community Development and Panchayats	4,10,50,000	—	4,10,50,000
41.	Special Area Programme	53,63,000	—	53,63,000
42.	Irrigation and Flood Control	10,37,00,000	15,00,000	10,52,00,000

1	2	3	4	5
		Rs.	Rs.	Rs.
43.	Energy	33,57,00,000	—	33,57,00,000
44.	Industries and Minerals	2,90,19,000	—	2,90,19,000
45.	Ports and Lighthouses	29,00,000	—	29,00,000
46.	Roads and Bridges	8,93,33,000	—	8,93,33,000
47.	Road Transport	2,47,67,000	—	2,47,67,000
48.	Inland Water Transport Services ...	1,87,67,000	—	1,87,67,000
49.	Tourism	1,17,60,000	67,000	1,18,27,000
50.	Census, Surveys and Statistics ...	33,67,000	—	33,67,000
51.	Other General Economic Services ...	7,00,000	—	7,00,000
—	Public Debt (Appropriation) ...	—	9,58,88,000	9,58,88,000
52.	Loans and Advances to State Government Servants, etc.	1,28,00,000	—	1,28,00,000
	GRAND TOTAL	1,79,58,10,000	34,12,48,000	2,13,70,58,000
	Revenue	1,26,24,86,000	24,34,60,000	1,50,59,46,000
	Capital, Public Debt and Loans	53,33,24,000	9,77,88,000	63,11,12,000

Secretariat Annexe,
Panaji, 31st March, 1993.

B. S. SUBBANNA
Secretary to the Government of Goa,
Law Department (Legal Affairs)

Notification
7-5-93/LA

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1993 (Goa Act 5 of 1993) which has been passed by the Legislative Assembly of Goa on 30-3-1993 and assented to by the Governor of Goa on 31-3-1993, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).
Panaji, 31st March, 1993.

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1993

(Goa Act No. 5 of 1993) [31-3-1993]

AN

ACT

further to amend the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988.

Be it enacted by the Legislative Assembly of Goa in the forty-fourth year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1993.

(2) It shall come into force with effect from the 1st day of April, 1993.

2. *Amendment to Section 5.* — For sub-section (2) of Section 5 of the Goa Tax on Luxuries (Hotels and

Lodging Houses) Act, 1988 (Act 17 of 1988), the following shall be substituted, namely:—

“(2) There shall be levied a tax on the turnover of receipts at the following rates, namely:—

- | | |
|--|----------------------------------|
| (a) Where the charge for luxury provided in a hotel is less than one hundred rupees per day; | Nil |
| (b) Where the charge for luxury provided in a hotel is one hundred rupees or more but does not exceed five hundred rupees per day; | 5% of such turnover of receipts |
| (c) Where the charge for luxury provided in a hotel exceeds five hundred rupees but does not exceed eight hundred rupees per day; | 10% of such turnover of receipts |
| (d) Where the charge for luxury provided in a hotel exceeds eight hundred rupees per day; | 15% of such turnover of receipts |

Provided that, where the charges are levied otherwise than on daily basis then the charges for determining the tax liability under this section shall be computed proportionately for a day and based on the total period of occupation of the accommodation for which the charges are made.”.

Law Department,
Secretariat, Panaji,
Dated: 31-3-1993.

B. S. SUBBANNA
Law Secretary

Notification

7-4-93/LA

The Goa Sales Tax (Amendment) Act, 1993 (Goa Act 6 of 1993) which has been passed by the Legislative Assembly of Goa on 30-3-1993 and assented to by the Governor of Goa on 31-3-1993, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 31st March, 1993.

The Goa Sales Tax (Amendment) Act, 1993

(Goa Act No. 6 of 1993) [31-3-1993]

AN

ACT

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-Fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1993.

(2) It shall come into force on the 1st day of April, 1993.

2. *Amendment to Section 7A.*— For Section 7A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the “principal Act”) the following shall be substituted, namely:—

“7A. *Levy of Additional Tax*—(1) There shall be levied and collected from every dealer liable to pay tax under this Act whose gross turnover of sales exceeds twenty lakhs of rupees in a year, an additional tax at the rate indicated below:

i) in respect of dealers whose gross turnover exceeds 20 lakhs of rupees but does not exceed 40 lakhs of rupees;

At the rate of 10 paise in the rupee on sales tax payable by such dealer for that year under this Act.

ii) in respect of dealers whose gross turnover of sales exceeds 40 lakhs of rupees;

At the rate of 15 paise in the rupee on the sales tax payable by such dealer for that year under this Act.

Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified under Section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956) shall not be taken into consideration.

(2) Notwithstanding anything contained in this Section, no dealer shall be entitled to collect any sum by way of additional tax payable by him under this Section.

(3) The provision of this Act and the Rules made thereunder shall, so far as may be, apply in relation to the additional tax as they apply in relation to the tax payable under this Act.”

3. *Substitution of Schedule.*— For the existing Sixth Schedule appended to the principal Act, the following shall be substituted, namely:—

“THE SIXTH SCHEDULE

[See clause (v) of sub-section 1 of Section 7]

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:—

Sr. No.	Conditions subject to which rate in column (3) is applicable	Rate of tax
1	2	3
1.	Where the average price per item/dish does not exceed Rs. 12/- and/or the maximum price for any individual item/dish does not exceed Rs. 20/-.	3%
2.	Where the average price per item/dish exceeds Rs. 12/- but does not exceeds Rs. 50/- and/or the maximum price for any individual item/dish exceeds Rs. 20/- but does not exceed Rs. 80/-.	6%
3.	Where the average price per item/dish exceeds Rs. 50/- and/or maximum price for any individual dish/item exceeds Rs. 80/-.	15%

Notes: (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on the last day of the previous year by the number of item/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year, specifying the items/dishes normally sold or served or supplied by him along with their respective prices prevailing on the last day of the previous year.

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded.”

Law Department,
Secretariat, Panaji,
Dated: 31-3-1993.

B. S. SUBBANNA
Law Secretary

Notification

7-6-93/LA

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Second Amendment) Act, 1993 (Goa Act 7 of 1993) which has been passed by the Legislative Assembly of Goa on 30-3-1993 and assented to by the Governor of Goa on 31-3-1993, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 31st March, 1993.

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Second Amendment) Act, 1993

(Goa Act No. 7 of 1993) [31-3-93]

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty fourth year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Second Amendment) Act, 1993.

(2) It shall come into force with effect from the 1st day of April, 1993.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), in item (b), for the words "Sixty rupees", the words "Seventy rupees" shall be substituted.

Law Department,
Secretariat, Panaji,
Dated: 31-3-1993.

B. S. SUBBANNA
Law Secretary

Notification

7-7-93/LA

The Goa Motor Vehicles Tax (Amendment) Act, 1993 (Goa Act 8 of 1993) which has been passed by the Legislative Assembly of Goa on 30-3-1993 and assented to by the Governor of Goa on 31-3-1993, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 31st March, 1993.

The Goa Motor Vehicles Tax (Amendment) Act, 1993
(Goa Act No. 8 of 1993) [31-3-93]

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1993.

(2) It shall come into force with effect from the 1st day of April, 1993.

2. *Amendment of section 9.*— In section 9 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the principal Act), in Sub-Section (3) after the words "in part 'C' of the Schedule" the following words shall be inserted, namely:—

"except those registered owners who have already paid such tax prior to enforcement of the Goa Motor Vehicles Tax (Amendment) Act, 1993, the refund shall be at the rate as specified in part 'D' of the Schedule".

3. *Amendment of Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE"

PART 'A'

SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
A. Motor Vehicles fitted solely with pneumatic tyres	
I. Motor cycles and tricycles:	
(including motor scooters and cycles with attachment for propelling the same by mechanical power:	
(a) upto half horse power ...	15-00
(b) more than half horse power ...	90-00
(c) for every side car attached ...	15-00 (in addition to the rates specified above)
(d) tricycles:	
For every 25 Kgs. weight or part thereof ...	12-00
II. Motor cycles used for hire ...	60-00
III. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids ...	6-00
III. A) Goods vehicles carrying mineral ore:	
For every 100 Kgs. of registered laden weight or part thereof —	
(i) driven on fuel other than diesel ...	20-00
(ii) driven on diesel ...	30-00
IV. Goods vehicles:	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel ...	15-00
(ii) driven on diesel ...	20-00
V. Taxis and Auto Rickshaws:	
Taxis —	
(a) Upto 3 seaters ...	225-00
(b) Upto 4 seaters ...	250-00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(c) Upto 5 seaters	270-00	(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ...	100-00
For every additional seat up to a maximum of 7 seats ...	25-00	IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
Auto Rickshaws upto 2 seats	60-00	A. (a) For each trailer when it is used for the carriage of goods	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
Auto Rickshaws upto 2 seats used for hire	90-00	(b) For each trailer when used for the carriage of passengers	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
VI. Passenger Vehicles:		B. Motor Vehicles other than those fitted with pneumatic tyres	The rates shown in Clause A plus 50 per centum.
(a) Upto 18 seats	720-00	C. Dealers in, or manufacturers of motor vehicles:	
(b) For every additional seat over 18 seats	40-00	(a) General licence in respect of each vehicle	150-00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry	40-00		
VII. Private vehicles with seating capacity above 7 upto 18 seats ...	720-00		
Explanation: In Items V, VI and VII above the seating capacity is to be determined exclusively of the driver's seat.			
VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:			
(a) Upto 850 Kgs. weight unladen	300-00		
(b) Over 850 Kgs. upto 1200 Kgs. weight unladen	350-00		
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen	425-00		
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs.	500-00		

PART 'B'
SCHEDULE OF TAXATION
(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. At the time of Registration of New Vehicle.	120.0.00	660.00	95.00	5805.00	2420.00	2820.00	3430.00	4030.00	810.00
	B. If the vehicle is already registered and its age from the month of Registration is—									
1.	Not more than 2 years	115.00	640.00	95.00	5720.00	2380.00	2780.00	3380.00	3970.00	795.00
2.	More than 2 years but not more than 3 years	110.00	620.00	90.00	5620.00	2340.00	2730.00	3320.00	3900.00	780.00
3.	More than 3 years but not more than 4 years	110.00	595.00	85.00	5510.00	2295.00	2680.00	3250.00	3825.00	765.00
4.	More than 4 years but not more than 5 years	105.00	570.00	85.00	5385.00	2245.00	2620.00	3180.00	3740.00	750.00
5.	More than 5 years but not more than 6 years	100.00	540.00	80.00	5250.00	2190.00	2550.00	3100.00	3645.00	730.00
6.	More than 6 years but not more than 7 years	90.00	510.00	75.00	5100.00	2125.00	2480.00	3010.00	3540.00	710.00
7.	More than 7 years but not more than 8 years	85.00	475.00	70.00	4930.00	2055.00	2400.00	2910.00	3425.00	685.00
8.	More than 8 years but not more than 9 years	80.00	435.00	65.00	4750.00	1980.00	2310.00	2800.00	3300.00	660.00
9.	More than 9 years but not more than 10 years	70.00	390.00	55.00	4540.00	1890.00	2210.00	2680.00	3155.00	630.00
10.	More than 10 years but not more than 11 years	60.00	340.00	50.00	4310.00	1800.00	2100.00	2550.00	2995.00	600.00
11.	More than 11 years but not more than 12 years	50.00	290.00	40.00	4060.00	1690.00	1975.00	2400.00	2820.00	565.00
12.	More than 12 years but not more than 13 years	40.00	230.00	30.00	3780.00	1575.00	1840.00	2230.00	2625.00	525.00
13.	More than 13 years but not more than 14 years	30.00	165.00	20.00	3465.00	1445.00	1685.00	2045.00	2410.00	480.00
14.	More than 14 years but not more than 15 years	15.00	90.00	12.00	3120.00	1300.00	1520.00	1840.00	2165.00	435.00
15.	More than 15 years but not more than 16 years	—	—	—	2735.00	1140.00	1330.00	1615.00	1900.00	380.00
16.	More than 16 years but not more than 17 years	—	—	—	2305.00	960.00	1120.00	1360.00	1600.00	320.00
17.	More than 17 years but not more than 18 years	—	—	—	1830.00	765.00	890.00	1080.00	1270.00	255.00
18.	More than 18 years but not more than 19 years	—	—	—	1305.00	545.00	635.00	770.00	910.00	180.00
19.	More than 19 years but not more than 20 years	—	—	—	720.00	300.00	350.00	425.00	500.00	100.00

PART 'C'
SCALES OF REFUND
(Section 9)

Sr. No	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.									
1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
8.	After 7 years but within 8 years	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
9.	After 8 years but within 9 years	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
10.	After 9 years but within 10 years	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
11.	After 10 years but within 11 years	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00
12.	After 11 years but within 12 years	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
13.	After 12 years but within 13 years	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00
14.	After 13 years but within 14 years	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
15.	After 14 years but within 15 years	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16.	After 15 years but within 16 years	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
17.	After 16 years but within 17 years	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00
18.	After 17 years but within 18 years	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00
19.	After 18 years but within 19 years	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00
20.	After 19 years but within 20 years	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00

PART 'D'
SCALES OF REFUND
 (Section 9)

Sr. No	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 upto 1200 Kgs. weight unladen	Motor vehicles over 1200 upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.									
1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
10.	After 9 years but within 10 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	—	—	—	1861.00	620.00	776.00	1086.00	1241.00	186.00
17.	After 16 years but within 17 years	—	—	—	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	—	—	—	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	—	—	—	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	—	—	—	—	—	—	—	—	—

Law Department,
 Secretariat,
 Panaji,
 31st March, 1993.

B. S. SUBBANNA
 Law Secretary

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